

**BEFORE THE
CALIFORNIA BOARD OF ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS
STATE OF CALIFORNIA**

In the Matter of the Accusation Against:

**EDWARD A. ROBINSON
44808 S. Grimmer Blvd.
Fremont, California 94538
Certified Public Accountant Certificate No.
CPA 23322**

Respondent.

Case No. AC-2012-23

OAH No. 2012050943

DECISION AND ORDER


The attached Stipulated Settlement and Disciplinary Order is hereby adopted by the California Board of Accountancy, Department of Consumer Affairs, as its Decision in this matter.

This Decision shall become effective on

October 27, 2012

It is so ORDERED

September 27, 2012



FOR THE CALIFORNIA BOARD OF
ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS

1 KAMALA D. HARRIS
Attorney General of California
2 FRANK H. PACOE
Supervising Deputy Attorney General
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9 **DEPARTMENT OF CONSUMER AFFAIRS**
STATE OF CALIFORNIA

10 In the Matter of the Accusation Against:

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14 **Certified Public Accountant Certificate No.**
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15 Respondent.

Case No. AC-2012-23

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STIPULATED SETTLEMENT AND
DISCIPLINARY ORDER

16 In the interest of a prompt and speedy settlement of this matter, consistent with the public
17 interest and the responsibility of the California Board of Accountancy of the Department of
18 Consumer Affairs, the parties hereby agree to the following Stipulated Settlement and
19 Disciplinary Order which will be submitted to the CBA for approval and adoption as the final
20 disposition of the Accusation.

21 **PARTIES**

22 1. Respondent Edward A. Robinson (Respondent) is represented in this proceeding by
23 attorney Robert F. Hahn, whose address is: 2550 Ninth Street, Suite 101
24 Berkeley, CA 94710-2551.

25 2. On or about June 25, 1976, the California Board of Accountancy issued Certified
26 Public Accountant Certificate No. CPA 23322 to Respondent. The Certified Public Accountant
27 Certificate was in full force and effect at all times relevant to the charges brought in Accusation
28 No. AC-2012-23 and will expire on February 28, 2013, unless renewed.

3. Patti Bowers (Complainant) is the Executive Officer of the California Board of Accountancy. She brought this action solely in her official capacity and is represented in this matter by Kamala D. Harris, Attorney General of the State of California, by Brett A. Kingsbury, Deputy Attorney General.

JURISDICTION

4. Accusation No. AC-2012-23 was filed before the California Board of Accountancy (CBA), Department of Consumer Affairs, and is currently pending against Respondent. The Accusation and all other statutorily required documents were properly served on Respondent on April 5, 2012. Respondent timely filed his Notice of Defense contesting the Accusation.

5. A copy of Accusation No. AC-2012-23 is attached as exhibit A and incorporated herein by reference.

ADVISEMENT AND WAIVERS

6. Respondent has carefully read, fully discussed with counsel, and understands the charges and allegations in Accusation No. AC-2012-23. Respondent has also carefully read, fully discussed with counsel, and understands the effects of this Stipulated Settlement and Disciplinary Order.

7. Respondent is fully aware of his legal rights in this matter, including the right to a hearing on the charges and allegations in the Accusation; the right to be represented by counsel at his own expense; the right to confront and cross-examine the witnesses against him; the right to present evidence and to testify on his own behalf; the right to the issuance of subpoenas to compel the attendance of witnesses and the production of documents; the right to reconsideration and court review of an adverse decision; and all other rights accorded by the California Administrative Procedure Act and other applicable laws.

8. Respondent voluntarily, knowingly, and intelligently waives and gives up each and every right set forth above.

CULPABILITY

9. Respondent admits the truth of each and every charge and allegation in Accusation No. AC-2012-23.

10. Respondent agrees that his Certified Public Accountant Certificate is subject to discipline and he agrees to be bound by the CBA's probationary terms as set forth in the Disciplinary Order below.

CONTINGENCY

11. This stipulation shall be subject to approval by the CBA. Respondent understands and agrees that counsel for Complainant and the staff of the California Board of Accountancy may communicate directly with the CBA regarding this stipulation and settlement, without notice to or participation by Respondent or his counsel. By signing the stipulation, Respondent understands and agrees that he may not withdraw his agreement or seek to rescind the stipulation prior to the time the CBA considers and acts upon it. If the CBA fails to adopt this stipulation as its Decision and Order, the Stipulated Settlement and Disciplinary Order shall be of no force or effect, except for this paragraph, it shall be inadmissible in any legal action between the parties, and the CBA shall not be disqualified from further action by having considered this matter.

12. The parties understand and agree that facsimile copies of this Stipulated Settlement and Disciplinary Order, including facsimile signatures thereto, shall have the same force and effect as the originals.

13. This Stipulated Settlement and Disciplinary Order is intended by the parties to be an integrated writing representing the complete, final, and exclusive embodiment of their agreement. It supersedes any and all prior or contemporaneous agreements, understandings, discussions, negotiations, and commitments (written or oral). This Stipulated Settlement and Disciplinary Order may not be altered, amended, modified, supplemented, or otherwise changed except by a writing executed by an authorized representative of each of the parties.

14. In consideration of the foregoing admissions and stipulations, the parties agree that the CBA may, without further notice or formal proceeding, issue and enter the following Disciplinary Order:

DISCIPLINARY ORDER

IT IS HEREBY ORDERED that Certified Public Accountant Certificate No. CPA 23322 issued to Respondent Edward A. Robinson (Respondent) is revoked. However, the revocation is

1 stayed and Respondent is placed on probation for five (5) years on the following terms and
2 conditions.

3 1. **Actual Suspension.** Certified Public Accountant Certificate No. CPA 23322 issued
4 to Edward A. Robinson is suspended for 30 days. During the period of suspension the
5 Respondent shall engage in no activities for which certification as a Certified Public Accountant
6 or Public Accountant is required as described in Business and Professions Code, Division 3,
7 Chapter 1, Section 5051.

8 2. **Obey All Laws.** Respondent shall obey all federal, California, other states' and local
9 laws, including those rules relating to the practice of public accountancy in California.

10 3. **Submit Written Reports.** Respondent shall submit, within ten (10) days of
11 completion of the quarter, written reports to the CBA on a form obtained from the CBA. The
12 Respondent shall submit, under penalty of perjury, such other written reports, declarations, and
13 verification of actions as are required. These declarations shall contain statements relative to
14 Respondent's compliance with all the terms and conditions of probation. Respondent shall
15 immediately execute all release of information forms as may be required by the CBA or its
16 representatives.

17 4. **Personal Appearances.** Respondent shall, during the period of probation, appear in
18 person at interviews/meetings as directed by the CBA or its designated representatives, provided
19 such notification is accomplished in a timely manner.

20 5. **Comply With Probation.** Respondent shall fully comply with the terms and
21 conditions of the probation imposed by the CBA and shall cooperate fully with representatives of
22 the Board of Accountancy in its monitoring and investigation of the Respondent's compliance
23 with probation terms and conditions.

24 6. **Practice Investigation.** Respondent shall be subject to, and shall permit, practice
25 investigation of the Respondent's professional practice. Such a practice investigation shall be
26 conducted by representatives of the CBA, provided notification of such review is accomplished in
27 a timely manner.

28 7. **Comply With Citations.** Respondent shall comply with all final orders resulting

1 from citations issued by the Board of Accountancy.

2 **8. Tolling of Probation For Out-of-State Residence/Practice.** In the event
3 Respondent should leave California to reside or practice outside this state, Respondent must
4 notify the CBA in writing of the dates of departure and return. Periods of non-California
5 residency or practice outside the state shall not apply to reduction of the probationary period, or
6 of any suspension. No obligation imposed herein, including requirements to file written reports,
7 reimburse the CBA costs, or make restitution to consumers, shall be suspended or otherwise
8 affected by such periods of out-of-state residency or practice except at the written direction of the
9 CBA.

10 **9. Violation of Probation.** If Respondent violates probation in any respect, the CBA,
11 after giving Respondent notice and an opportunity to be heard, may revoke probation and carry
12 out the disciplinary order that was stayed. If an accusation or a petition to revoke probation is
13 filed against Respondent during probation, the CBA shall have continuing jurisdiction until the
14 matter is final, and the period of probation shall be extended until the matter is final.

15 The CBA's Executive Officer may issue a citation under California Code of Regulations,
16 Section 95, to a licensee for a violation of a term or condition contained in a decision placing that
17 licensee on probation.

18 **10. Completion of Probation.** Upon successful completion of probation, Respondent's
19 license will be fully restored.

20 **11. Ethics Course/Examination.** Respondent shall complete four hours of continuing
21 education in course subject matter pertaining to the following: a review of nationally recognized
22 codes of conduct emphasizing how the codes relate to professional responsibilities; case based
23 instruction focusing on real-life situational learning; ethical dilemmas facing the accounting
24 profession; or business ethics, ethical sensitivity, and consumer expectations, within 90 days of
25 the effective date of the Board's decision. Courses must be a minimum of one hour as described
26 in California Code of Regulations Section 88.2.

27 If Respondent fails to complete said courses within the time period provided, Respondent
28 shall so notify the CBA and shall cease practice until Respondent completes said courses, has

1 submitted proof of same to the CBA, and has been notified by the CBA that he or she may
2 resume practice. Failure to complete the required courses no later than 100 days prior to the
3 termination of probation shall constitute a violation of probation.

4 12. **Cost Reimbursement.** Respondent shall reimburse the CBA \$2500 for its
5 investigation and prosecution costs. The payment shall be made within 120 days of the date the
6 CBA's decision is final.

7 13. **Rehabilitation Program/Chemical Dependence.** Respondent shall successfully
8 complete or shall have successfully completed a rehabilitation program for chemical dependence
9 which the CBA or its designee approves and shall have reports submitted by the program. If a
10 program was not successfully completed prior to the period of probation, the Respondent, within
11 a reasonable period of time as determined by the CBA or its designee but not exceeding 90 days
12 of the effective date of the decision, shall be enrolled in a program. In addition, Respondent must
13 attend support groups, (e.g. Narcotics Anonymous, Alcoholic Anonymous etc.), as directed by the
14 CBA or its designee. Respondent is responsible for all costs of such a program.


15 14. **Drugs - Abstain From Use.** Respondent shall completely abstain from the personal
16 use of all psychotropic drugs, including alcohol, in any form except when the same are lawfully
17 prescribed.

18 15. **Biological Fluid Testing.** Respondent, at any time during the period of probation,
19 shall fully cooperate with the CBA or its designee in its supervision and investigation of
20 compliance with the terms and conditions of probation, and shall, when requested, submit to such
21 tests and samples as the CBA or its designee may require for the detection of alcohol, narcotics,
22 hypnotic, dangerous drugs, or controlled substances. Respondent is responsible for all costs
23 associated with this investigation and testing.

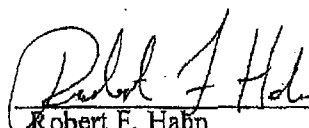
24 16. **Active License Status.** Respondent shall at all times maintain an active license status
25 with the CBA, including during any period of suspension. If the license is expired at the time the
26 CBA's decision becomes effective, the license must be renewed within 30 days of the effective
27 date of the decision.
28

ACCEPTANCE

I have carefully read the above Stipulated Settlement and Disciplinary Order and have fully discussed it with my attorney, Robert F. Hahn. I understand the stipulation and the effect it will have on my Certified Public Accountant Certificate. I enter into this Stipulated Settlement and Disciplinary Order voluntarily, knowingly, and intelligently, and agree to be bound by the Decision and Order of the California Board of Accountancy.

DATED: 8/8/12
EDWARD A. ROBINSON
Respondent

I have read and fully discussed with Respondent Edward A. Robinson the terms and conditions and other matters contained in the above Stipulated Settlement and Disciplinary Order. I approve its form and content.

DATED: 8/8/12
Robert F. Hahn
Attorney for RespondentENDORSEMENT

The foregoing Stipulated Settlement and Disciplinary Order is hereby respectfully submitted for consideration by the California Board of Accountancy of the Department of Consumer Affairs.

Dated: Aug 20, 2012

Respectfully submitted,

KAMALA D. HARRIS
Attorney General of California
FRANK H. PACOE
Supervising Deputy Attorney General

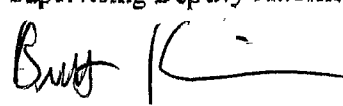

BRETT A. KINGSBURY
Deputy Attorney General
Attorneys for Complainant

Exhibit A

Accusation No. AC-2012-23

1 KAMALA D. HARRIS
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15 **CPA 23322**

A C C U S A T I O N

Respondent.

16 Complainant alleges:

17 **PARTIES**

18 1. Patti Bowers (Complainant) brings this Accusation solely in her official capacity as
19 the Executive Officer of the California Board of Accountancy, Department of Consumer Affairs.

20 2. On or about June 25, 1976, the California Board of Accountancy issued Certified
21 Public Accountant Certificate Number CPA 23322 to Edward A. Robinson (Respondent). The
22 Certified Public Accountant Certificate was in full force and effect at all times relevant to the
23 charges brought herein and will expire on February 28, 2013, unless renewed.

24 **JURISDICTION**

25 3. This Accusation is brought before the California Board of Accountancy (CBA),
26 Department of Consumer Affairs, under the authority of the following laws. All section
27 references are to the Business and Professions Code unless otherwise indicated.

28 4. Section 5109 of the Code provides:

1 "The expiration, cancellation, forfeiture, or suspension of a license, practice privilege, or
2 other authority to practice public accountancy by operation of law or by order or decision of the
3 board or a court of law, or the voluntary surrender of a license by a licensee shall not deprive the
4 board of jurisdiction to commence or proceed with any investigation of or action or disciplinary
5 proceeding against the licensee, or to render a decision suspending or revoking the license."

6 **STATUTORY AND REGULATORY AUTHORITY**

7 5. Section 5100 states:

8 "After notice and hearing the board may revoke, suspend, or refuse to renew any permit or
9 certificate granted under Article 4 (commencing with Section 5070) and Article 5 (commencing
10 with Section 5080), or may censure the holder of that permit or certificate for unprofessional
11 conduct that includes, but is not limited to, one or any combination of the following causes:

12 "(a) Conviction of any crime substantially related to the qualifications, functions and duties
13 of a certified public accountant or a public accountant.

14"

15 6. Section 5106 states:

16 "A plea or verdict of guilty or a conviction following a plea of nolo contendere is deemed to
17 be a conviction within the meaning of this article. The record of the conviction shall be
18 conclusive evidence thereof. The board may order the certificate or permit suspended or revoked,
19 or may decline to issue a certificate or permit, when the time for appeal has elapsed, or the
20 judgment of conviction has been affirmed on appeal or when an order granting probation is made,
21 suspending the imposition of sentence, irrespective of a subsequent order under the provisions of
22 Section 1203.4 of the Penal Code allowing such person to withdraw his plea of guilty and to enter
23 a plea of not guilty, or setting aside the verdict of guilty or dismissing the accusation, information
24 or indictment."

25 7. Title 16, California Code of Regulations, section 99 provides, in part:

26 "For the purposes of denial, suspension, or revocation of a certificate or permit pursuant to
27 Division 1.5 (commencing with Section 475) of the Business and Professions Code, a crime or act
28 shall be considered to be substantially related to the qualifications, functions or duties of a

1 certified public accountant or public accountant if to a substantial degree it evidences present or
2 potential unfitness of a certified public accountant or public accountant to perform the functions
3 authorized by his or her certificate or permit in a manner consistent with the public health, safety,
4 or welfare. . . ."

5 COSTS

6 8. Section 5107(a) of the Code states:

7 "The executive officer of the board may request the administrative law judge, as part of the
8 proposed decision in a disciplinary proceeding, to direct any holder of a permit or certificate
9 found to have committed a violation or violations of this chapter to pay to the board all reasonable
10 costs of investigation and prosecution of the case, including, but not limited to, attorneys' fees.
11 The board shall not recover costs incurred at the administrative hearing."

12 9. Section 125.3 of the Code provides, in pertinent part, that the Board may request the
13 administrative law judge to direct a licensee found to have committed a violation or violations of
14 the licensing act to pay a sum not to exceed the reasonable costs of the investigation and
15 enforcement of the case.

16 CAUSE FOR DISCIPLINE

17 (Criminal Conviction)

18 10. Respondent is subject to disciplinary action under section 5100 of the Code and § 99
19 of Title 16, California Code of Regulations, in that Respondent was convicted of a crime
20 substantially related to the qualifications, functions, or duties of an accountant. The
21 circumstances are as follows:

22 11. On or about June 22, 2011, in the Superior Court of California for the County of
23 Alameda, in the matter entitled *People of the State of California v. Edward Allen Robinson*, case
24 no. H50683, Respondent was charged with transporting and possessing 57 grams of
25 methamphetamine for sale. Respondent subsequently pled nolo contendere to and was convicted
26 of violating California Health and Safety Code section 11377 (possession of a controlled
27 substance), a felony.

28 ///

PRAYER

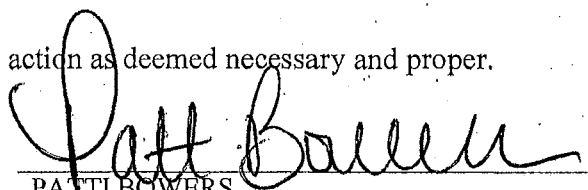
WHEREFORE, Complainant requests that a hearing be held on the matters herein alleged, and that following the hearing, the California Board of Accountancy issue a decision:

1. Revoking or suspending or otherwise imposing discipline upon Certified Public Accountant Certificate Number CPA 23322, issued to Edward A. Robinson;

2. Ordering Edward A. Robinson to pay the California Board of Accountancy the reasonable costs of the investigation and enforcement of this case, pursuant to Business and Professions Code section 5107;

3. Taking such other and further action as deemed necessary and proper.

DATED: 3/21/2012


PATTI BOWERS
Executive Officer
California Board of Accountancy
Department of Consumer Affairs
State of California
Complainant

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